



*Software Development Specifications
for Electronic Filing of
Idaho Individual Income Tax Returns*

Tax Year 2008

Idaho electronic filing specifications

2008

Table of contents

Introduction	3
Contact Person	3
Filing Criteria	4
Acknowledgment of Idaho electronic return	5
Resolution Process	
Non-receipt of Idaho acknowledgment record	5
Testing Procedures	6
Generic and unformatted record	6-7
Character sets – Allowable entries	8-9
Generic record layout for Form 40	10
Generic record layout for Form 43	18
Tax rate schedule	27
Unformatted records	28
Form 39R Idaho supplemental schedule	29
Form 39NR Idaho supplemental schedule	34
Form 44 Idaho Business Income Tax Credits and Credit Recapture	41
Form 49 Idaho investment tax credit	44
Form 49C Schedule of credit carryover	46
Form 49E Idaho election to claim the property tax exemption ...	52
Form 49R Recapture of Idaho investment tax credit	56
FORM CG Idaho capital gains deduction	59
Form 55 Credit for qualifying new employee	62
Form 56 Idaho individual net operating loss	65

Form 67	Credit for Idaho research activities	79
Form 68	Broadband equipment investment credit	83
Form 68R	Recapture of Idaho broadband equipment investment credit	85
Form 69	Incentive investment tax credit	88
Form 75	Idaho fuels use report	90
Miscellaneous statement		95
Requirement to file worksheet		96
State acknowledgment record layout		97
O C R Specifications		102
Reject Codes		107

INTRODUCTION

This publication outlines the communication procedures, transmission formats, character sets, validation criteria and reject codes for filing individual income tax returns as part of the Federal State Electronic Filing program between the Internal Revenue Service (IRS) and the State of Idaho.

The material in this publication will provide software developers the necessary information for capturing and formatting Idaho income tax data and the associated federal information required as part of the Idaho return.

This publication does not replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in developing the Idaho return. See IRS Publication 1346: *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns* and Publication 1345: *Handbook for Electronic Filers of Individual Income Tax Returns*.

The *Idaho Electronic Filer Handbook* provides filers and transmitters with the Procedural aspects of filing an Idaho return jointly with the taxpayer's federal return.

CONTACT PERSONNEL

Coordinator – Chris Vega cvega@tax.idaho.gov	208-334-7822 208-334-7650 (FAX)
Technical Assistance - Steve Thimsen sthimsen@tax.idaho.gov	208-334-7569 208-334-4625 (FAX)
Testing Problems - Robin Allen rallen@tax.tax.idaho.gov	208-334-7783 208-334-7650 (FAX)
Tax Policy-Janice Boyd jboyd@tax.idaho.gov	208-334-7530 208-334-7844 (FAX)
Michelle Lanier mlanier@tax.idaho.gov	208-334-7530 208-334-7844 (FAX)

WHO CAN FILE ELECTRONICALLY

Idaho will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Idaho. The following is a list of returns acceptable for electronic filing.

1. Form 40 & 43
2. Form 39R, 39NR, 44, CG, 49, 49C, 49R, 55, 56, 67, 68, 68R, 69, 75, and Form 49E
3. Refund Returns, Balance Due Returns & Direct Deposit
4. Deceased Taxpayers
5. Credit for taxes paid to another state.
6. Married filing separate returns

EXCLUSIONS FROM IDAHO ELECTRONIC FILING

For Tax Year 2008 there are some restrictions for filing an Idaho electronic return. These are as follows:

1. Non-calendar year filers
2. Prior Year Returns

➤ **NOTE:** These are over and above the IRS restrictions listed in Publication 1345.

ACKNOWLEDGMENT OF IDAHO ELECTRONIC RETURN PURPOSE OF IDAHO ACKNOWLEDGMENT

The Idaho Acknowledgment system is designed to inform transmitters that the Idaho return data has been retrieved and is being processed by the Idaho State Tax Commission.

DESIGN FOR IDAHO ACKNOWLEDGMENT SYSTEM

Idaho will participate in the combined Federal/State acknowledgment program. State acknowledgments will be transmitted by Idaho to the IRS through the EMS (Electronic Management System). Transmitters will be able to retrieve State acknowledgments in the same way as Federal acknowledgments are retrieved. The record layout for the new 120 byte State acknowledgment is included in this publication.

RETURNS RECEIVED AT THE IDAHO STATE TAX COMMISSION

The Acknowledgment Record will inform the Transmitter that the return was received by the State of Idaho.

RESOLUTION PROCESS NON-RECEIPT OF IDAHO ACKNOWLEDGMENT RECORD

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained an Idaho state return prior to contacting the Idaho State Tax Commission.

CONTACT THE IDAHO STATE TAX COMMISSION IF:

1. Idaho Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than two working days ago and no Idaho Acknowledgment records have been received for the same tax returns.
3. Acknowledgment records have been received for a Transmission day that follows a day that no records were received. i.e. received acknowledgment records for Wednesday, but not for Tuesday.

WHO TO CONTACT

To check on the status of an Idaho Acknowledgment Record contact: the Idaho State Tax Commission at (208) 334-7783.

Have the following information available when making the call:

Electronic Filer ID Number (EFIN)
Primary SSN
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number

IDAHO TESTING

Idaho requires all software developers to test with the Idaho State Tax Commission. State testing can occur the same time as IRS testing begins. To facilitate testing, the commission has generated test cases based on the IRS PATS test example. The Social Security numbers, names and addresses have been altered and Idaho specifics added. The test package will detail the conditions and acceptance procedures. In general, the Idaho State Tax Commission will notify you as soon as possible of acceptance or if problems exist with your test cases.

Please support all schedules, forms and occurrences. It is important to customers and to the State of Idaho that customers are provided with a full range of services.

If you are not supporting all forms and schedules, please inform the State of Idaho before the first test transmission test.

If you offer on-line filing you are required to send a test transmission.

The Preparers are not required to test, however, the Idaho State Tax Commission will accept and process any tests received. Consult the Idaho Electronic Filing Test Package for more information.

GENERIC AND UNFORMATTED RECORD

The IRS defines two record types for state collection of income tax data as part of the Federal State Electronic Filing program. The generic record is a specific formatted record layout that defines each field's characteristics. In the generic record, Idaho captures the state return. The unformatted records consist of twenty five (25) occurrences, each with 4861 characters (60 lines with 80 characters each).

GENERIC RECORD

In this section, Idaho captures the Idaho Forms 40 and 43.

Header Section. Contains identifying information for the return including the Declaration Control Number (DCN) assigned to the return. This is the same DCN assigned to the Federal Return.

State Preparer/Transmitter Section. Idaho uses this section of the record to capture Idaho return preparation information.

Entity Section. This section provides name and address information. Idaho requires the exact data in these fields as are stored in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements apply to these fields as defined for the federal return.

Consistency Fields. The IRS provides based consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. The record layout lists the corresponding federal field.

Alphanumeric Fields. The generic record provides seven (7) fields, each 80 characters in length for states to define additional data fields. The record layout shows (for each field used) how the 80-character field is broken down into individual data fields.

Signed Numeric Money Fields. This section contains 116 fields, each 12 characters in length for the storing of money fields. In this section, Idaho captures the Idaho Forms 40, 43, 39R, 39NR, 44, 49, 49C, 49R, 55, 56, 67, 68, 68R, 69, 75, CG, and 49E. For the majority of Idaho returns, these are the parts of the forms used by Idaho taxpayers.

Record Terminus Section. The 1-character field with a value of “#” that indicates the end of the generic record.

UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of the federal return and Idaho Forms 40, 43, 39R, 39NR, 44, 49, 49C, 49R, 55, 56, 67, 68, 68R, 69, 75, CG, and 49E

In defining the requirements for the unformatted records, Idaho adheres to the following principles:

1. Idaho is requiring the complete federal return.
2. Idaho utilizes the federal field number for data defined by the IRS.
3. Idaho is storing the data in the same method as the IRS, with the data being preceded by the field number. The Idaho portion of federal data should be identical to the IRS data with the exception of eight characters. The following state record characters should be substituted for the corresponding IRS values.

The characters are:

..... IDAHO			
IRS Character	Substitution Characters	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

The federal data must be formatted using the IRS formatting requirements for variable length records.

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the Idaho State Tax Commission.

As Idaho is capturing the federal forms and schedules intact (as formatted for the IRS) there is the chance that not all of the data can be stored in the unformatted records. If storing of the federal data requires more space than available in the (9) unformatted records, the Idaho return is not eligible for electronic filing. If more than one unformatted record is required for the federal return, DO NOT split forms or schedules across unformatted records.

CHARACTER SETS - ALLOWABLE ENTRIES

Idaho follows the IRS requirements for field character specifications. All IRS fields captured for Idaho would be formatted identically to the IRS format.

The following descriptions of fields have been extracted from IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2006).

ALPHA (A) A - Z Upper case alpha characters only
NUMERIC Values 0 - 9, Right-justified, zero-filled

1. **Money Fields.** All money fields are 12 characters: 11 numeric characters followed by negative sign (-) if a negative entry. If a positive entry, the last position is blank. All money entries are whole dollars (no cents).

Significant: not all zeros, right justified, zero filled. **Non-significant:** blank filled. No dollar signs, commas, periods or other non-numeric characters would be inserted into the field.

2. **Percentage Fields.** 5 numeric characters, left justified, zero-filled. Decimal points entered - assumed to be between the left-most and second left-most position.

Example: 25.32% = 02532, 105% = 10500
If less than 100% = preceded with a zero.

EXCEPTION: **Ratio** 5. Numeric characters, no leading zero. No decimal points entered – assumed to precede left-most position.

Example: 65.987% = 65987

3. **EIN** (Employer ID Numbers). On Schedules C and F should be blank if there is no number.
4. **Zip Code.** Should be left justified. If there are only 5 zip code characters, the 7 remaining digits must be zero filled. If the 3 digit Bar Code Delivery Point is not present, left justify the Zip Code and Zip + 4 and zero fill remainder.
5. **Other Numerics.** If present: all numeric, right justified, zero-filled. If not present: ZERO-fill, **UNLESS OTHERWISE SPECIFIED IN THE RECORD LAYOUT FOR THAT FIELD.**
6. **Dates.** M=month. D=day. Y=year. Format will depend on field size (either MMYYYY or MMDDYYYY). If date is not known or covers various dates, enter zeros.

ALPHANUMERICS: A - Z (upper case). 0 - 9

State fields that are identical to a corresponding federal field would follow the same usage of special characters as outlined in Publication 1346.

For instance, name and address fields on the Idaho form must be identical to the federal return. The usage of special characters on the Idaho return is limited to what is allowed by the IRS.

F
O
R
M
EFO00089
8-29-08

40

8734
2008

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.

See instructions, page 6 for the reasons
for amending and enter the number.

State Use Only

For calendar year 2008, or fiscal year beginning _____, ending _____

Your Social Security Number (required)

Your first name and initial		Last name
Spouse's first name and initial		Last name
Mailing address		
City, State, and Zip Code		

Taxpayer deceased in 2008 Do you need Idaho income tax forms mailed to you next year?
 Spouse deceased in 2008 Yes No

FILING STATUS. If filing married joint or separate return, enter spouse's name and Social Security number above.

1. Single 2. Married filing joint return 3. Married filing separate return 4. Head of household 5. Qualifying widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank.

Enter "1" in boxes 6a, Yourself a.
and 6b, if they apply. Spouse b.

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

c. List your dependents. If more than four dependents, continue on Form 39R.
Enter the total number here c.

First name	Last name	Social Security Number
.....
.....
.....
.....

7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	None	<input type="checkbox"/>

d. Total exemptions. Add lines 6a through 6c. Must match federal return d.

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

Standard Deduction For Most People
Single or Married filing Separately: \$5,450
Head of Household: \$8,000
Married filing Jointly or Qualifying Widow(er): \$10,900

14. CHECK

- a. If age 65 or older Yourself Spouse
- b. If blind Yourself Spouse
- c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 45.
- d. If you're claiming an additional standard deduction for real estate taxes, check here.

- 15. Itemized deductions. Attach federal Schedule A. Federal limits apply 15 **00**
- 16. All state and local income or general sales taxes included on federal Schedule A, line 5 16 **00**
- 17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero 17 **00**
- 18. Standard deduction. See instructions, page 7, if you checked any box on line 14 18 **00**
- 19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero 19 **00**
- 20. Multiply **\$3,500** by the number of exemptions claimed on line 6d. Federal limits apply 20 **00**
- 21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero 21 **00**
- 22. Tax from tables or rate schedule. See instructions, page 35 22 **00**

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.



8 EP5000569105-08

23. Tax amount from line 22	23	00
CREDITS. Limits apply. See instructions, page 8.		
24. Income tax paid to other states. Attach Form 39R and a copy of the other state returns	24	00
25. Credit for contributions to Idaho educational entities	25	00
26. Credit for contributions to Idaho youth and rehabilitation facilities	26	00
27. Credit for live organ donation expenses	27	00
28. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44	28	00
29. TOTAL CREDITS. Add lines 24 through 28	29	00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30	00

OTHER TAXES. See instructions, page 9.

31. Fuels tax due. Attach Form 75	31	00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32	00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 8. Attach Form 44	33	00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34	00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	35	10 00
36. TOTAL TAX. Add lines 30 through 35	36	00

DONATIONS. See instructions, page 9. I wish to donate to:

37. Nongame Wildlife Conservation Fund	38. Children's Trust Fund
39. Special Olympics Idaho	40. Idaho Guard and Reserve Family
41. American Red Cross of Greater Idaho Fund	42. Veterans Support Fund
43. Enter total donations. Add lines 37 through 42		
44. TOTAL TAX PLUS DONATIONS. Add lines 36 and 43	43	00
	44	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

45. Grocery credit. Computed Amount (from worksheet)	45	00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 45. <input type="checkbox"/>		
To receive your grocery credit, enter the computed amount on line 45.	46	00
47. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	47	00
48. Idaho income tax withheld. Attach Form(s) W-2	48	00
49. 2008 Form 51 payment(s) and amount applied from 2007 return	49	00
50. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 45 through 49	50	00

TAX DUE or REFUND. See instructions, page 11. If line 44 is more than line 50, GO TO LINE 51. If line 44 is less than line 50 GO TO LINE 54.

51. TAX DUE. Subtract line 50 from line 44		00
52. Penalty _____ Interest from the due date _____ Enter total	52	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account		
53. TOTAL DUE. Add lines 51 and 52. Make check or money order payable to the Idaho State Tax Commission	53	00
54. OVERPAID. Line 50 minus lines 44 and 52. This is the amount you overpaid	54	00
55. REFUND. Amount of line 54 to be refunded to you		00
56. ESTIMATED TAX. Amount of line 54 to be applied to your 2009 estimated tax	56	00

DIRECT DEPOSIT. See instructions, page 12.

Routing No. Account No. Type of Checking
Account: Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

58. Total tax due (line 53) or overpayment (line 54) on this return	58	00
59. Refund from original return plus additional refunds	59	00
60. Tax paid with original return plus additional tax paid	60	00
61. Amended tax due or refund. Add lines 58 and 59 and subtract line 60	61	00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN HERE <input type="checkbox"/>	Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN) <input type="checkbox"/>	Date	Daytime phone
Paid preparer's signature <input type="checkbox"/>		Preparer's EIN, SSN, or PTIN <input type="checkbox"/>		
Address and phone number <input type="text"/>				 8 1P50056 90-50-08

ELECTRONIC FILING
IDAHO STATE TAX COMMISSION
GENERIC RECORD LAYOUT FOR FORM 40

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION	
Byte Count, Page 1		4	"2754" or fixed; "nnnn" for variable format	
	Start of Record Sentinel	4	Value "****"	
000	Record ID Type	6	"STbbbb"	
001	Form Number	6	"0001bb"	
002	Page Number	5	"PG01b"	
003	Taxpayer Identification Number	9	N (Primary SSN)	
004	Filler	1	Blank	
005	Form/Schedule Number	7	N Value "0000001"	
IRS 010	State Code	2	Value "ID"	
IRS 011	City Code	2	NO ENTRY	
IRS 015	Imperfect Return Indicator (IRS Only) Idaho will accept	1	A value "E" = exception processing or blank	
IRS 016	ITIN/SSN Mismatch Indicator (IRS USE ONLY)	1	A value "M" = Mismatch or blank	
IRS 019	State-Only-Indicator	2	"SO" (State Only return data)	
IRS 020	Declaration Control Number	14	Numeric (Same as IRS)	
IRS 023	Return Sequence Number	16	Numeric	
IRS 024	Direct Deposit	1	Numeric 1= Direct Deposit Blank or 0 = No	
IRS 025	State-Return-Flag	1	Numeric	
IRS 027	Direct Debit Date	8	Numeric (Not used for Idaho)	
IRS 028	Direct Debit Amount	12	Numeric (Not used for Idaho)	
IRS 030	State-Routing Transit Number	9	Numeric	
IRS 032	State-Return-Indicator	1	N	0 = No State RTN Present 1 = State RTN found 2 = State RTN not found
IRS 035	State-Deposit Account Number	17	Alphanumeric	
IRS 040	State-Checking Acct.	1	Alpha Values X or Blank	
IRS 048	State-Savings Acct.	1	Alpha Values X or Blank	
IRS 049	Online State Return	1	Alpha Value "O" = On-line	
IRS 050	State Numeric Area	27	Numeric	
IDTC.10	Preparer SSN/PTIN	9	Alpha/Numeric (byte 01-09)	
IDTC.20	Preparer EIN	9	Numeric (byte 10-18)	
IDTC.30	Preparer ZIP	5	Numeric (byte 19-23)	

IDTC.40	Preparer ZIP+4	4	Numeric (byte 24-27)
IRS 052	State Alphanumeric Area	93	Alphanumeric
IDTC.10	Mailbox ID	5	Not required
IDTC.20	Preparer Firm Name	35	Alphanumeric
IDTC.30	Preparer Address	30	Alphanumeric
IDTC.40	Preparer City	20	Alphanumeric
IDTC.50	Preparer State	2	Numeric
IDTC.60	Preparer Self-Employment Ind.	1	Alphanumeric
IRS 055	Spouse SSN	9	Numeric
IRS 060	Name Line 1	35	Alphanumeric
IDTC.10	Prime Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 062	Date of Death Primary	8	Numeric (YYYYMMDD)
IRS 065	Name Line 2	35	Alphanumeric
IDTC.10	Spouse Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 068	Date of Death Secondary	8	Numeric (YYYYMMDD)
IRS 070	Name Line 3	35	Alphanumeric
IDTC.10	Prime First Name	16	Alpha (byte 01-16)
IDTC.20	Prime Middle Initial	1	Alpha (byte 17)
IDTC.30	Spouse First Name	16	Alpha (byte 18-33)
IDTC.40	Spouse Middle Initial	1	Alpha (byte 34)
	Filler	1	NOT USED (byte 35)
IRS 074	C/O Address	35	Alphanumeric
IRS 075	Address Line 1	35	Alphanumeric
IRS 077	Foreign Street Address	35	Alphanumeric
IRS 080	Address Line 2-Care of address	35	Alphanumeric
IRS 085	City	22	Alphanumeric
IRS 087	Foreign City/State or Providence	35	Alphanumeric
IRS 090	City Code	5	No Entry
IRS 095	State Abbreviation	2	Alpha
IRS 098	Foreign Country	22	Alpha
IRS 100	Zip Code	12	Numeric
IDTC.10	Zip Code	5	Numeric (Byte 01-05)
IDTC.20	Zip Code Extension	4	Numeric (Byte 06-09)

IDTC.30	Delivery Point Bar Code Location	3	Numeric (byte 10-12)
IRS 105	County	20	NO ENTRY
IRS 110	County Code	5	NO ENTRY
IRS 115	Telephone Number	10	Numeric Example: 2083347569 (removed dashes)
IRS 120	Primary TP Signature	5	Numeric (not used for Idaho)
IRS 125	Spouse Signature	5	Numeric (not used for Idaho)
IRS 126	ERO EFIN/PIN	11	Numeric (not used for Idaho)
IRS 150	Federal Filing Status	1	Numeric Valid Codes:1,2,3,4,5
IRS 155	Total Federal Exemptions	2	Numeric Valid Range: 00 – 99
IRS 160	Wages, Salaries, Tips	12	Optional Entry
IRS 165	Taxable Interest	12	Optional Entry
IRS 170	Tax Exempt Interest	12	Optional Entry
IRS 175	Dividends	12	Optional Entry
IRS 180	State Refund	12	Optional Entry
IRS 185	Taxable Social Security Benefit	12	Optional Entry
IRS 190	Keogh Plan & SEP Deductions	12	Optional Entry
IRS 195 Line 9	Adjusted Gross Income	12	Numeric
IRS 200	Standard/Itemized Deductions	12	Optional Entry
IRS 205	Earned Income Credit	12	Optional Entry
IRS 300	Alphanumeric Field 1	80	Alphanumeric
IDTC.10	Software Developer Code	10	Alpha (byte 01-10)
IDTC.20	Paid Preparer Name	31	Alpha (byte 11-41) 1040 Seq. 1340
IDTC.30	Preparer Phone #	10	Alpha (byte 42-51)
IDTC.40	Non Paid Preparer	13	Alpha (byte 52-64) 1040 Seq. 1338
IDTC.50	Preparer State EIN	16	Alpha (byte 65-80)
IRS 305	Alphanumeric Field 2	80	Alphanumeric
IDTC.060	Paid Preparer	1	(byte 1) 1 For Yes 0 or Blank for No
IDTC.065	FFA Indicator (Field to be used by those that participate in the free file alliance program)	1	(byte 2) 1 For Yes 0 or Blank for No

IDTC.066	Contact Preparer	1	Numeric (byte 3) 1 For Yes 0 or Blank for No
IDTC.070	Forms Mailer Yes	1	Numeric (byte 4) 1 For Yes 0 or Blank for No
IDTC.075	Forms Mailer No	1	Numeric (byte 5) 1 For Yes 0 or Blank for No
IDTC.080 Line 6a	Prime Exemption	1	Numeric (byte 6) 1 For Yes 0 or Blank for No
IDTC.090 Line 6b	Spouse Exemption	1	Numeric (byte 7) 1 For Yes 0 or Blank for No
IDTC.100 Line 6c	Exemptions	2	Numeric (byte 8-9) 1-99 = Yes 0 or Blank = No
IDTC. 105 Line 14d	Additional standard deduction for real estate taxes. See what's new in the instructions. Not applicable until passed by legislation in spring 2009	1	Alpha (byte 10) 1 For Yes 0 or Blank for No Not Applicable
IDTC.110 Line 7	Prime—Campaign Fund Removed United fund	1	Alpha (byte 11) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Republican 5=no specific 6=None
IDTC. 120 Line 8	Spouse---Campaign Fund Removed United Fund	1	Alpha (byte 12) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Republican 5=No Specific 6=None
IDTC.130 Line 14a	Prime over 65 Indicator	1	Numeric (byte 13) 1 For Yes 0 or Blank for No
IDTC.140 Line 14a	Spouse Over 65 Indicator	1	Numeric (byte 14) 1 For Yes 0 or Blank for No
IDTC.150 Line 14b	Prime Blind Indicator	1	Numeric (byte 15) 1 For Yes 0 or Blank for No
IDTC.160 Line 14b	Spouse Blind Indicator	1	Numeric (byte 16) 1 For Yes 0 or Blank for No

IDTC.170 Line 14c	Claimed Dependent Indicator	1	Numeric (byte 17) 1 For Yes 0 or Blank for No
IDTC.180 Line 35	DPA Indicator	1	Numeric (byte 18) 1 For Yes 0 or Blank for No
IDTC.190	Required to File Individual (See Worksheet)	1	Numeric (byte 19) 1 For Yes 0 or Blank for No
IDTC.200	Penalty MSA Indicator	1	Numeric (byte 20) 1 For Yes 0 or Blank for No
IDTC.220	Form Code	1	Alphanumeric(byte 21) Value: 'A' = Form 40
IDTC.225	NOL Forego Carry back Period. Form 40 Line 13 Check Box	1	Numeric (byte 22) 1 For Yes 0 or Blank for No
IDTC.230	Prime Months in Idaho	2	Not Used for this Form
IDTC.240	Spouse Months in Idaho	2	Not Used for this Form
IDTC.250	Prime Residency	1	Not Used for this Form
IDTC.260	Spouse Residency Status	1	Not Used for this Form
IDTC.270	Prime Residency State	2	Not Used for this Form
IDTC.280	Spouse Residency State	2	Not Used for this Form
IDTC.290	Amended Return Indicator	1	Numeric (byte 33) Values: 1 For Yes 0 or Blank for No
IDTC.300	Amended Return Reason	1	Numeric (byte 34) Values: 0 or Blank for No 1 = Federal Audit 2 = Capital Loss Carry back 3 = Federal Amended 4 = Other (attach explanation. Use Form Misc. Statements.)
IDTC.310	Prime Deceased	8	NO ENTRY Now IRS 062
IDTC.350	Spouse Deceased	8	NO ENTRY Now IRS 068
IDTC.352 Line 45a	Donate Grocery Credit	1	1 For Yes (byte 51) 0 or Blank for No
IRS 310	Alphanumeric Field 3	80	Alphanumeric
IDTC.355	Dependent First Name (1)	10	Alphanumeric
IDTC.360	Dependent Last Name (1)	15	Alphanumeric
IDTC.365	Dependent SSN (1)	9	Numeric
IDTC.370	Dependent First Name (2)	10	Alphanumeric
IDTC.375	Dependent Last Name (2)	15	Alphanumeric
IDTC.380	Dependent SSN (2)	9	Numeric
IRS 315	Alphanumeric Field 4	80	Alphanumeric
IDTC.385	Dependent First Name (3)	10	Alphanumeric

IDTC.390	Dependent Last Name (3)	15	Alphanumeric
IDTC.395	Dependent SSN (3)	9	Numeric
IDTC.400	Dependent First Name (4)	10	Alphanumeric
IDTC.405	Dependent Last Name (4)	15	Alphanumeric
IDTC.410	Dependent SSN (4)	9	Numeric
IRS 320	Alphanumeric Field 5	80	Numeric
IRS 325	Alphanumeric Field 6	80	Numeric
IRS 330	Alphanumeric Field 7	80	Numeric
IRS 350	Numeric Field 1 Amount Remitted	12	NO ENTRY
IRS 355 Line 10	Numeric Field 2 Additions from Form 39R, Part A Line 6	12	Numeric
IRS 360 Line 12	Numeric Field 3 Subtraction from Form 39R, Part B Line 23	12	Numeric
IRS 365 Line 13	Numeric Field 4 Total Adjusted Income	12	Numeric Line 12 minus line 11
IRS 370 Line 15	Numeric Field 5 Itemized Deductions	12	Numeric
IRS 375 Line 16	Numeric Field 6 State and local taxes on Federal schedule A.	12	Numeric
IRS 380 Line 18	Numeric Field 7 Standard Deduction	12	Numeric
IRS 385 Line 20	Numeric Field 8 Exemptions	12	Numeric
IRS 390 Line 21	Numeric Field 9 Taxable Income	12	Numeric
IRS 395 Line 22	Numeric Field 10 Tax	12	Numeric
IRS 400 Line 24	Numeric Field 11 Tax Paid Other State	12	Numeric
IRS 405 Line 25	Numeric Field 12 Educational Contributions	12	Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit if applicable.
IRS 410 Line 26	Numeric Field 13 Idaho youth and Rehabilitation contribution.	12	Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit, education and allowed ITC if applicable.
IRS 415 Line 27	Numeric Field 14 Live organ donation expense	12	Numeric Can claim up to \$5000.00
IRS 420 Line 28	Numeric Field 15 Total Business Credits	12	Numeric From Form 44, part I, line 12

IRS 425 Line 31	Numeric Field 16 Special Fuels Tax Due	12	Numeric From Form 75 Section IV Line 4.
IRS 430 Line 32	Numeric Field 17 Sales/Use tax	12	Numeric Include Use Tax from Form 75 Section IV, Line 5
IRS 435 Line 33	Numeric Field 18 Total tax from Recapture of income tax credits.	12	Numeric From Form 44, part II, line 8
IRS 440 Line 34	Numeric Field 19 Tax from recap of QIE	12	Numeric (No Entry) From Form 49ER
IRS 445 Line 35	Numeric Field 20 Permanent Building Fund	12	Numeric See Gross Income Worksheet
IRS 450 Line 36	Numeric Field 21 Total Tax	12	Numeric
IRS 455 Line 37	Numeric Field 22 Non-Game Wildlife Conservation	12	Numeric
IRS 460 Line 38	Numeric Field 23 Children's Trust Fund	12	Numeric
IRS 465 Line 39	Numeric Field 24 Special Olympics Idaho	12	Numeric
IRS 470 Line 40	Numeric Field 25 Idaho Guard and Reserve Family Support Fund	12	Numeric
IRS 475 Line 41	Numeric Field 26 American Red Cross of Greater Idaho fund	12	Numeric
IRS 480 Line 42	Numeric Field 27 Veterans Support Fund	12	Numeric
IRS 485 Line 45	Numeric Field 28 Grocery Credit Computed Amount	12	Numeric Line 45
IRS 490 Line 45b	Numeric Field 29 Grocery Credit Received	12	Numeric Line 45b
IRS 495 Line 46	Numeric Field 30 Old Age Home Credit, Developmentally Disabled	12	Numeric Limitations Apply
IRS 500 Line 47a	Numeric Field 31 Special Fuels Tax Refund	12	Numeric From Form 75, Section IV Line 2
IRS 505 Line 47b	Numeric Field 32 Gasoline Tax Refund	12	Numeric From Form 75, Section IV Line 1
IRS 510 Line 48	Numeric Field 33 Idaho Income Tax Withheld	12	Numeric
IRS 515 Line 49	Numeric Field 34 Form 51 Payments	12	Numeric
IRS 520 Line 51	Numeric Field 35 Tax Due	12	Numeric
IRS 525 Line 52a	Numeric Field 36 Penalty	12	Numeric

IRS 530 Line 52b	Numeric Field 37 Interest	12	Numeric
IRS 535 Line 53	Numeric Field 38 Total Due	12	Numeric
IRS 540 Line 54	Numeric Field 39 Overpaid	12	Numeric
IRS 545 Line 55	Numeric Field 40 Amount to be Refunded	12	Numeric
IRS 550 Line 56	Numeric Field 41 Amount to Be Applied to 2009 Taxes	12	Numeric

F
O
R
M
43

M EFO00091 9-02-08

IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN**2008**

For calendar year 2008, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE

AMENDED RETURN, check the box. State Use Only
 See instructions, page 13 for the reasons
 for amending and enter the number.

State Use Only

Your Social Security Number (required)

--

Your first name and initial	Last name
Spouse's first name and initial	Last name
Mailing address	
City, State, and Zip Code	

Spouse's Social Security Number (required)	

Taxpayer deceased in 2008 Do you need Idaho income tax forms mailed to you next year?
 Spouse deceased in 2008 Yes No

If you or your spouse are nonresident aliens for federal purposes, check here. **Residency status**

Check one for yourself and one for your spouse if a joint return.

1. Yourself
2. Spouse

Resident

Idaho Resident on Active Military Duty

Nonresident

Part-Year Resident

Military Nonresident

Full months in Idaho this year • Yourself _____ • Spouse _____ Indicate current state of residence. • Yourself _____ • Spouse _____

FILING STATUS. If filing married joint or separate return, enter spouse's name and Social Security number above.1. Single 2. Married filing joint return 3. Married filing separate return 4. Head of household 5. Qualifying widow(er)**6. EXEMPTIONS.**

If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply.

Yourself a. Spouse b. c. List your dependents. If more than four dependents, continue on Form 39NR.
Enter the total number here c.

First name	Last name	Social Security Number

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. **Election campaign fund**

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

7. Yourself 8. Spouse

7. Yourself 8. Spouse

Constitution	<input type="checkbox"/>
Democratic	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>

Republican	<input type="checkbox"/>
No Specific	<input type="checkbox"/>
None	<input type="checkbox"/>

IDAHO INCOME. See instructions, page 14.

- | | |
|--|---------------------------------------|
| 9. Wages, salaries, tips, etc. Attach Form(s) W-2 | 9 <input type="checkbox"/> 00 |
| 10. Taxable interest income | 10 <input type="checkbox"/> 00 |
| 11. Dividend income | 11 <input type="checkbox"/> 00 |
| 12. Alimony received | 12 <input type="checkbox"/> 00 |
| 13. Business income or (loss). Attach federal Schedule C or C-EZ | 13 <input type="checkbox"/> 00 |
| 14. Capital gain or (loss). If required, attach federal Schedule D | 14 <input type="checkbox"/> 00 |
| 15. Other gains or (losses). Attach federal Form 4797 | 15 <input type="checkbox"/> 00 |
| 16. IRA distributions (taxable amount) | 16 <input type="checkbox"/> 00 |
| 17. Pensions and annuities (taxable amount) | 17 <input type="checkbox"/> 00 |
| 18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E | 18 <input type="checkbox"/> 00 |
| 19. Farm income or (loss). Attach federal Schedule F | 19 <input type="checkbox"/> 00 |
| 20. Unemployment compensation | 20 <input type="checkbox"/> 00 |
| 21. Other income. Attach explanation | 21 <input type="checkbox"/> 00 |
| 22. TOTAL INCOME. Add lines 9 through 21 | 22 <input type="checkbox"/> 00 |

Idaho Amounts

- | | |
|--|---------------------------------------|
| 23. Deductions for IRAs and health savings account | 23 <input type="checkbox"/> 00 |
| 24. Moving expenses. Attach federal Form 3903 | 24 <input type="checkbox"/> 00 |
| 25. Deductions for self-employment tax, health insurance, and qualified retirement plans | 25 <input type="checkbox"/> 00 |
| 26. Penalty on early withdrawal of savings | 26 <input type="checkbox"/> 00 |
| 27. Other deductions. See instructions | 27 <input type="checkbox"/> 00 |
| 28. TOTAL ADJUSTMENTS. Add lines 23 through 27 | 28 <input type="checkbox"/> 00 |
| 29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22
If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/> | 29 <input type="checkbox"/> 00 |

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
 Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

Your signature ▪	Date	MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Spouse's signature (if a joint return, BOTH MUST SIGN) ▪	Daytime phone	ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.
Paid preparer's signature ▪	Preparer's EIN, SSN, or PTIN ▪	
Address and phone number		 8 EPB0056 10-30-08

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

	Column A - Total	Column B - Idaho
Standard Deduction For Most People		
Single or Married filing Separately: \$5,450		
Head of Household: \$8,000		
Married filing Jointly or Qualifying Widow(er): \$10,900		
	35. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 64 <input type="checkbox"/>	
	36. Itemized deductions. Attach federal Schedule A. Federal limits apply	
	37. All state and local income or general sales taxes included on federal Schedule A, line 5	
	38. Subtract line 37 from line 36	
	39. Standard deduction. See instructions, page 16. <i>Additional standard deduction</i> <input type="checkbox"/>	
	40. Multiply \$3,500 by the number of exemptions claimed on line 6d. Federal limits apply	
	41. Add line 40 and the LARGER of line 38 or line 39	
	42. Idaho percentage. Divide line 34, Column B, by line 34, Column A	
	43. Multiply amount on line 41 by the percentage on line 42 and enter the result here	
	44. Idaho taxable income. Subtract line 43 from line 34, Column B	
	45. TAX from tables or rate schedule. See instructions, page 35	
	46. Income tax paid to other states. Attach Form 39NR and other state returns	
	47. Credit for contributions to Idaho educational entities	
	48. Credit for contributions to Idaho youth and rehabilitation facilities	
	49. Credit for live organ donation expenses	
	50. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44	
	51. Line 45 minus lines 46 through 50. If less than zero, enter zero	
OTHER TAXES	52. Fuels tax due. Attach Form 75	
	53. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	
	54. Total tax from recapture of income tax credits from Form 44, Part II, line 8. Attach Form 44	
	55. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	
	56. Permanent building fund. Check the box if you are receiving Idaho public assistance payments .. <input type="checkbox"/>	
	57. TOTAL TAX. Add lines 51 through 56	
DONATIONS	I wish to donate to: 58. Idaho Guard and Reserve Family Support .. <input type="checkbox"/> 59. Children's Trust/Child Abuse Prevention .. <input type="checkbox"/> 60. Special Olympics Idaho .. <input type="checkbox"/> 61. American Red Cross of Greater Idaho .. <input type="checkbox"/> 62. Nongame Wildlife Conservation .. <input type="checkbox"/>	
	63. TOTAL TAX PLUS DONATIONS. Add lines 57 through 62	
PAYMENTS	64. Grocery credit. See instructions, page 18. Computed Amount (from worksheet) .. <input type="checkbox"/> To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 64. <input type="checkbox"/> To receive your grocery credit, enter the computed amount on line 64	
	65. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR	
	66. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	
	67. Idaho income tax withheld. Attach Form(s) W-2.....	
	68. 2008 Form 51 payment(s) and amount applied from 2007 return	
	69. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 64 through 68	
TAX DUE	70. TAX DUE. Subtract line 69 from line 63 .. <input type="checkbox"/> 70 <input type="checkbox"/> 71. Penalty .. <input type="checkbox"/> Interest from the due date .. <input type="checkbox"/> Enter total. Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account .. <input type="checkbox"/> 71 <input type="checkbox"/> 72. TOTAL DUE. Add lines 70 and 71 .. <input type="checkbox"/> 72 <input type="checkbox"/>	
REFUND	73. OVERPAID. Line 69 minus lines 63 and 71 .. <input type="checkbox"/> 73 <input type="checkbox"/> 74. REFUND. Amount of line 73 to be refunded to you .. <input type="checkbox"/> 74 <input type="checkbox"/> 75. ESTIMATED TAX. Amount of line 73 to be applied to your 2009 estimated tax .. <input type="checkbox"/> 75 <input type="checkbox"/>	
	76. DIRECT DEPOSIT. See instructions, page 20. Routing No. <input type="checkbox"/> Account No. <input type="checkbox"/> Type of <input type="checkbox"/> Checking Account: <input type="checkbox"/> Savings	
AMENDED	77. Total tax due (line 72) or overpayment (line 73) .. <input type="checkbox"/> 77 <input type="checkbox"/> 78. Refund from original return plus additional refunds .. <input type="checkbox"/> 78 <input type="checkbox"/> 79. Tax paid with original return plus additional tax paid .. <input type="checkbox"/> 79 <input type="checkbox"/> 80. Amended tax due or refund. Add lines 77 and 78, less line 79 ... <input type="checkbox"/> 80 <input type="checkbox"/>	



IDAHO STATE TAX COMMISSION
GENERIC RECORD LAYOUT FOR FORM 43

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION
	Byte Count, Page 1	4	"2754" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
000	Record ID Type	6	"STbbbb"
001	Form Number	6	"0001bb"
002	Page Number	5	"PG01b"
003	Taxpayer Identification Number	9	N (Primary SSN)
004	Filler	1	Blank
005	Form/Schedule Number	7	N Value "0000001"
IRS 010	State Code	2	Value "ID"
IRS 011	City Code	2	NO ENTRY
IRS 015	Imperfect Return Indicator (IRS Only) Idaho will accept	1	A value "E" = exception processing or blank
IRS 016	ITIN/SSN Mismatch Indicator (IRS USE ONLY)	1	A value "M" = Mismatch or blank
IRS 019	State-Only-Indicator	2	"SO (State Only Return Data) Attach Federal Return
IRS 020	Declaration Control Number	14	Numeric (same as IRS)
IRS 023	Return Sequence Number	16	Numeric
IRS 024	Direct Deposit	1	Numeric 1= Direct Deposit Blank or 0 = No
IRS 025	State-Return-Flag	1	Numeric
IRS 027	Direct Debit Date	8	Numeric (Not used for Idaho)
IRS 028	Direct Debit Amount	12	Numeric (Not used for Idaho)
IRS 030	State-Routing Transit Number	9	Numeric
IRS 032	State-Return-Indicator	1	Numeric 0 = No State RTN Present 1 = State RTN found 2 = State RTN not found
IRS 035	State-Deposit Account Number	17	Alphanumeric
IRS 040	State-Checking Acct.	1	Alpha Values X or Blank
IRS 048	State-Savings Acct.	1	Alpha Values X or Blank
IRS 049	Online State Return	1	Alpha Value: "O" = On-line
IRS 050	State Numeric Area	27	Numeric
IDTC.10	Preparer SSN/PTIN	9	Numeric (byte 01-09)
IDTC.20	Preparer EIN	9	Numeric (byte 10-18)
IDTC.30	Preparer ZIP	5	Numeric (byte 19-23)
IDTC.40	Preparer ZIP+4	4	Numeric (Byte 24-27)

IRS 052	State Alphanumeric Area	93	Alphanumeric
IDTC.10	Mailbox ID	5	Alphanumeric (Required)
IDTC.20	Preparer Firm Name	35	Alphanumeric
IDTC.30	Preparer Address	30	Alphanumeric
IDTC.40	Preparer City	20	Alphanumeric
IDTC.50	Preparer State	2	Numeric
IDTC.60	Preparer Self-Employment Indicator	1	Alphanumeric
IRS 055	Spouse SSN	9	Numeric
IRS 060	Name Line 1	35	Alphanumeric
IDTC.10	Prime Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 062	Date of Death Primary	8	Numeric (YYYYMMDD)
IRS 065	Name Line 2	35	Alphanumeric
IDTC.10	Spouse Last Name	32	Alphanumeric
IDTC.20	Suffix	3	Alphanumeric
IRS 068	Date of Death Secondary	8	Numeric (YYYYMMDD)
IRS 070	Name Line 3	35	Alphanumeric
IDTC.10	Prime First Name	16	Alpha (byte 01-16)
IDTC.20	Prime Middle Initial	1	Alpha (byte 17)
IDTC.30	Spouse First Name	16	Alpha (byte 18-33)
IDTC.40	Spouse Middle Initial	1	Alpha (byte 34)
	Filler	1	NOT USED (byte 35)
IRS 074	C/O Address	35	Alphanumeric
IRS 075	Address Line 1	35	Alphanumeric
IRS 077	Foreign Street Address	35	Alphanumeric
IRS 080	Address Line 2	35	Alphanumeric
IRS 085	City	22	Alphanumeric
IRS 087	Foreign City/State or Province	35	Alphanumeric
IRS 090	City Code	5	NO ENTRY
IRS 095	State Abbreviation	2	Alpha
IRS 098	Foreign Country	22	Alpha
IRS 100	Zip Code	12	Numeric
IDTC.10	Zip Code	5	Numeric (byte 01-05)
IDTC.20	Zip Code Extension	4	Numeric (byte 06-09)
IDTC.30	Delivery Point Bar Code Loc	3	Numeric (byte 10-12)
IRS 105	County	20	NO ENTRY
IRS 110	County Code	5	NO ENTRY
IRS 115	Telephone Number	10	Numeric Example: 2083347569 (dash removed)

IRS 120	Primary TP Signature	5	Numeric (not used for Idaho)
IRS 125	Spouse Signature	5	Numeric (not used for Idaho)
IRS 126	ERO EFIN/PIN	11	Numeric (not used for Idaho)
IRS 150	Federal Filing Status	1	Numeric Valid Codes:1,2,3,4,5
IRS 155	Total Federal Exemptions	2	Numeric Valid Range: 00 - 99
IRS 160	Wages, Salaries, Tips	12	Optional Entry
IRS 165	Taxable Interest	12	Optional Entry
IRS 170	Tax Exempt Interest	12	Optional Entry
IRS 175	Dividends	12	Optional Entry
IRS 180	State Refund	12	Optional Entry
IRS 185	Taxable Social Security Benefit	12	Optional Entry
IRS 190	Keogh Plan & SEP Deductions	12	Optional Entry
IRS 195 Line30-A	Adjusted Gross Income This number is from the federal form 1040 line37.	12	Numeric
IRS 200	Standard/Itemized Deductions	12	Optional Entry
IRS 205	Earned Income Credit	12	Optional Entry
IRS 300	Alphanumeric Field 1	80	
IDTC.010	Software Developer Code	10	Alpha (byte 01-10)
IDTC.020	Paid Preparer Name	31	Alpha (byte 11-41) 1040 Seq. 1340
IDTC.030	Preparer Phone #	10	Alpha (byte 42-51)
IDTC.040	Non Paid Preparer	13	Alpha (byte 52-64) 1040 Seq. 1330
IDTC.050	Preparer State EIN	16	Alpha (byte 65-80)
IRS 305	Alphanumeric Field 2	80	
IDTC.060	Paid Preparer	1	Alpha (byte 1) 1 For Yes 0 or Blank for No
IDTC.065	FFA Indicator ((Field to be used by those that participate in the free file alliance program)	1	(Alpha (byte 2) 1 For Yes 0 or Blank for No
IDTC.066	Contact Preparer	1	(byte 1) 1 For Yes 0 or Blank for No
IDTC.070	Forms Mailer Yes	1	Numeric (byte 4) 1 For Yes 0 or Blank for No
IDTC.075	Forms Mailer No	1	Numeric (byte 5) 1 For Yes 0 or Blank for No
IDTC.080 Line 6a	Prime Exemption	1	Numeric (byte 6) 1 For Yes 0 or Blank for No

IDTC.090 Line 6b	Spouse Exemption	1	Numeric (byte 7) 1 For Yes 0 or Blank for No
IDTC.100 Line 6c	Exemptions	2	Numeric (byte 8-9) 1 –99 = Yes 0 or Blank = No
IDTC.105 Line 39b	Additional standard deduction for real estate taxes. See what's new in the instructions. Not applicable until passed by legislation in spring 2009	1	Alpha (byte 10) 1 For Yes 0 or Blank for No Not Applicable
IDTC.110 Line 7	Prime—Campaign Fund Removed United Fund	1	Alpha (byte 11) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Republican 5=No Specific 6=None
IDTC. 120 Line 8	Spouse----Campaign Fund Removed United Fund	1	Alpha (byte 12) 0 or blank for no 1=Constitution 2=Democratic 3=Libertarian 4=Republican 5=no specific 6=None
IDTC.130 Line 35a	Prime Over 65 Indicator	1	Numeric (byte 13) 1 For Yes 0 or Blank for No
IDTC.140 Line 35a	Spouse Over 65 Indicator	1	Numeric (byte 14) 1 For Yes 0 or Blank for No
IDTC.150 Line 35b	Prime Blind Indicator	1	Numeric (byte 15) 1 For Yes 0 or Blank for No
IDTC.160 Line 35b	Spouse Blind Indicator	1	Numeric (byte 16) 1 For Yes 0 or Blank for No
IDTC.170 Line 35c	Claimed Dependent Indicator	1	Numeric (byte 17) 1 For Yes 0 or Blank for No
IDTC.180 Line 56	DPA Indicator	1	Numeric (byte 18) Values: 1 For Yes 0 or Blank for No
IDTC.190	Required to File Individual (See Instructions)	1	Numeric (byte 19) 1 For Yes 0 or Blank for No
IDTC.200	Penalty MSA Indicator	1	Numeric (byte 20) 1 For Yes 0 or Blank for No
IDTC.220	Form Code	1	Alphanumeric(byte 21) Value: "B" = Form 43

IDTC.225	NOL Forego Carry back Period Form 43 Line 29 checkbox	1	Numeric (byte 22) 1 For Yes 0 or Blank for No
IDTC.230	Prime Months in Idaho	2	Numeric (byte 23-24)
IDTC.240	Spouse Months in Idaho	2	Numeric (byte 25-26)
IDTC.250	Prime Residency Status	1	Numeric (byte 27) 0 or Blank for No 1. Resident 2. Resident active duty 3. Nonresident 4. Part-year resident 5. Military nonresident
IDTC.260	Spouse Residency Status	1	Numeric (byte 28) 0 or Blank for No 1. Resident 2. Resident active duty 3. Nonresident 4. Part-year resident 5. Military nonresident
IDTC.270	Prime Residency State	2	Alphanumeric (byte 29-30)
IDTC.280	Spouse Residency State	2	Alphanumeric (byte 31-32)
IDTC.290	Amended Return Indicator	1	Numeric (byte 33) 1 For Yes 0 or Blank for No
IDTC.300	Amended Return Reason	1	Numeric (byte 34) Values: 0 = None 1 = Federal Audit 2 = Capital Loss Carry back 3 = other (Use Form Misc. statements.)
IDTC.310	Prime Deceased	8	NO ENTRY Now IRS 062
IDTC.350	Spouse Deceased	8	NO ENTRY Now IRS 068
IDTC.352 Line 64a	Donate Grocery Credit	1	Numeric (byte 51) 1 For Yes 0 or Blank for No
IRS 310	Alphanumeric Field 3	80	Alphanumeric
IDTC.355	Dependent First Name (1)	10	Alphanumeric
IDTC.360	Dependent Last Name (1)	15	Alphanumeric
IDTC.365	Dependent SSN (1)	9	Numeric
IDTC.370	Dependent First Name (2)	10	Alphanumeric
IDTC.375	Dependent Last Name (2)	15	Alphanumeric
IDTC.380	Dependent SSN (2)	9	Numeric
IRS 315	Alphanumeric Field 4	80	Alphanumeric
IDTC.385	Dependent First Name (3)	10	Alphanumeric
IDTC.390	Dependent Last Name (3)	15	Alphanumeric
IDTC.395	Dependent SSN (3)	9	Numeric

IDTC.400	Dependent First Name (4)	10	Alphanumeric
IDTC.405	Dependent Last Name (4)	15	Alphanumeric
IDTC.410	Dependent SSN (4)	9	Numeric
IRS 320	Alphanumeric Field 5	80	Alphanumeric
IRS 325	Alphanumeric Field 6	80	Alphanumeric
IRS 330	Alphanumeric Field 7	80	Alphanumeric
IRS 350	Numeric Field 1 Amount Remitted	12	NO ENTRY
IRS 355 Line 9	Numeric Field 2 Wages, Salaries, Tips	12	Numeric
IRS 360 Line 10	Numeric Field 3 Taxable Interest Income	12	Numeric
IRS 365 Line 11	Numeric Field 4 Dividend Income	12	Numeric
IRS 370 Line 12	Numeric Field 5 Alimony Received	12	Numeric
IRS 375 Line 13	Numeric Field 6 Business Income or (loss)	12	Numeric Federal Schedule C or C-EZ
IRS 380 Line 14	Numeric Field 7 Capital gains or (loss)	12	Numeric Federal Schedule D
IRS 385 Line 15	Numeric Field 8 Other gains or (losses)	12	Numeric Federal Form 4797
IRS 390 Line 16	Numeric Field 9 IRA Distributions	12	Numeric
IRS 395 Line 17	Numeric Field 10 Pensions and Annuities	12	Numeric
IRS 400 Line 18	Numeric Field 11 Rents, Royalties (etc.)	12	Numeric From Federal schedule E
IRS 405 Line 19	Numeric Field 12 Farm Income or (loss)	12	Numeric Federal Schedule F
IRS 410 Line 20	Numeric Field 13 Unemployment Compensation	12	Numeric
IRS 415 Line 21	Numeric Field 14 Other Income	12	Numeric
IRS 420 Line 23	Numeric Field 15 IRA deductions	12	Numeric
IRS 425 Line 24	Numeric Field 16 Moving expenses.	12	Numeric Federal Form 3903 or 3903
IRS 430 Line 25	Numeric Field 17 Self Employment, health insurance and qualified retirement plans.	12	Numeric
IRS 435 Line 26	Numeric Field 18 Penalty Early Savings Withdrawal	12	Numeric

IRS 440 Line 27	Numeric Field 19 Other Deductions (see instructions)	12	Numeric
IRS 445 Line 29	Numeric Field 20 Idaho Adjusted Gross Income	12	Numeric
IRS 450 Column A, line 30.	Numeric Field 21 Gross Income	12	Numeric
IRS 455 Column B Line 31b	Numeric Field 22 Additions from Form 39NR, Part A, Line 4	12	Numeric
IRS 460 Column B Line 33b	Numeric field 23 Subtractions from Form 39NR, Part B, Line 26	12	Numeric
IRS 465 Column A Line 34a	Numeric Field 24 Federal Total Adjusted Income.	12	Numeric
IRS 470 Column B Line 34b	Numeric Field 25 Idaho Total Adjusted Income.	12	Numeric
IRS 475 Line 36	Numeric Field 26 Itemized Deductions	12	Numeric
IRS 480 Line 37	Numeric Field 27 State and local taxes on Federal schedule A.	12	Numeric
IRS 485 Line 39	Numeric Field 28 Standard Deduction	12	Numeric
IRS 490 Line 40	Numeric Field 29 Exemptions	12	Numeric
IRS 495 Line 44	Numeric Field 30 Idaho Taxable Income	12	Numeric
IRS 500 Line 45	Numeric Field 31 Tax	12	Numeric
IRS 505 Line 46	Numeric Field 32 Tax Paid Other States	12	Numeric
IRS 510 Line 47	Numeric Field 33 Educational Contributions	12	Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit if applicable.
IRS 515 Line 48	Numeric Field 34 Credit for Idaho Youth and Rehab	12	Numeric
IRS 520 Line 49	Numeric Field 35 Live organ donation expense	12	Numeric Can claim up to \$5000.00
IRS 525 Line 50	Numeric Field 36 Total business credits	12	Numeric From Form 44, part II line 15
IRS 530 Line 52	Numeric Field 37 Fuels Tax Due	12	Numeric Form 75 Section IV, Line 12
IRS 535 Line 53	Numeric Field 38 Sales/Use Tax	12	Numeric Include Use Tax from Form 75 Section IV, Line 5

IRS 540 Line 54	Numeric Field 39 Tax from recapture of income tax credits.	12	Numeric From Form 44, part II, line 8
IRS 545 Line 55	Numeric Field 40 Tax form recapture of qualified investment exemption	12	Numeric (No entry) From Form 49ER
IRS 550 Line 56	Numeric Field 41 Permanent Building Fund	12	Numeric See Gross Income Worksheet
IRS 555 Line 57	Numeric Field 42 Total Tax	12	Numeric
IRS 560 Line 58	Numeric Field 43 Idaho guard and reserve family support fund.	12	Numeric
IRS 565 Line 59	Numeric Field 44 Children's Trust Fund	12	Numeric
IRS 570 Line 60	Numeric Field 45 Special Olympics	12	Numeric
IRS 575 Line 61	Numeric Field 46 American Red Cross of Greater Idaho Fund	12	Numeric
IRS 580 Line 62	Numeric Field 47 Non-game Wildlife Conservation Fund	12	Numeric
IRS 585 Line 64	Numeric Field 48 Grocery Credit Computed Amount	12	Numeric From worksheet
IRS 590 Line 64b	Numeric Field 49 Grocery Credit Received	12	Numeric Line 64b
IRS 595 Line 65	Numeric Field 50 Old Age Home Credit, or Developmentally Disabled	12	Numeric Limitations Apply
IRS 600 Line 66a	Numeric Field 51 Special Fuels Tax Refund	12	Numeric From Form 75 Section IV, Line 2
IRS 605 Line 66b	Numeric Field 52 Gasoline Tax Refund	12	Numeric From Form 75 Section IV, Line 1
IRS 610 Line 67	Numeric Field 53 Idaho Income Tax Withheld	12	Numeric
IRS 615 Line 68	Numeric Field 54 Form 51 Payments	12	Numeric
IRS 620 Line 70	Numeric Field 55 Tax Due	12	Numeric
IRS 625 Line 71a	Numeric Field 56 Penalty	12	Numeric
IRS 630 Line 71b	Numeric Field 57 Interest	12	Numeric
IRS 635 Line 72	Numeric Field 58 Total Due	12	Numeric
IRS 640 Line 73	Numeric Field 59 Overpaid	12	Numeric
IRS 645 Line 74	Numeric Field 60 Amount to be refunded	12	Numeric

IRS 650 Line 75	Numeric Field 61 Amount to be Applied to 2009 Taxes	12	Numeric
---------------------------	--	----	---------

2008 INDIVIDUAL INCOME TAX RATES

SINGLE

At Least	Less than	Tax	Rate	
1	1,272	0.00	plus	1.6% of the amount over 0
1,272	2,544	20.35	plus	3.6% of the amount over 1,272
2,544	3,816	66.15	plus	4.1% of the amount over 2,544
3,816	5,088	118.30	plus	5.1% of the amount over 3,816
5,088	6,360	183.17	plus	6.1% of the amount over 5,088
6,360	9,540	260.77	plus	7.1% of the amount over 6,360
9,540	25,441	486.55	plus	7.4% of the amount over 9,540
25,441		1,663.19	plus	7.8% of the amount over 25,441

MARRIED

At Least	Less than	Tax	Rate	
1	2,544	0.00	plus	1.6% of the amount over 0
2,544	5,088	40.70	plus	3.6% of the amount over 2,544
5,088	7,632	132.30	plus	4.1% of the amount over 5,088
7,632	10,176	236.60	plus	5.1% of the amount over 7,632
10,176	12,720	366.34	plus	6.1% of the amount over 10,176
12,720	19,080	521.54	plus	7.1% of the amount over 12,720
19,080	50,882	973.10	plus	7.4% of the amount over 19,080
50,882		3,326.38	plus	7.8% of the amount over 50,882